



Ohio Revised Code

Section 5735.10 Dealers to retain records - inspection by tax commissioner.

Effective: October 1, 1996

Legislation: House Bill 305 - 121st General Assembly

(A) Each motor fuel dealer and each retail dealer shall maintain complete and accurate records of purchases and sales of motor fuel and shall procure and retain all invoices, bills of lading, and other documents relating thereto, except that no retail dealer shall be required to issue or maintain invoices relating to that retail dealer's sales of motor fuel.

(B) Every retail dealer shall take meter readings or totalizer readings and tank stick readings at a retail service station daily.

(C) Every retail dealer shall maintain accurate records each time a retail pump meter or totalizer is serviced, repaired, or replaced. The repair and replacement records must indicate, at a minimum, the date of the repair or replacement, the meter or pump number, and all ascending and descending numbers.

(D) Such records and documents shall be open during business hours to the inspection of the tax commissioner, and shall be preserved for a period of four years, unless the commissioner, in writing, consents to their destruction within that period, or by order requires that they be kept for a longer period.

No person shall refuse to provide such records and documents to the tax commissioner or any person employed by the commissioner for the purpose of inspecting such records and documents.

(E) No person required by this section to maintain accurate records shall maintain or provide false or fraudulent records.
